

Hearing Date: February 7, 2008  
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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**DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO PROOF  
OF CLAIM NUMBER 7247 (EXXONMOBIL OIL CORPORATION)**

("STATEMENT OF DISPUTED ISSUES – EXXONMOBIL OIL CORPORATION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 7247 (the "Proof Of Claim") filed by ExxonMobil Oil Corporation ("Claimant") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), the Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

2. On June 1, 2006, Claimant filed proof of claim number 7247 ("Proof Of Claim No. 7247") against Delphi. The Proof Of Claim asserts an unsecured non-priority claim in the amount of \$192,937.77 for goods sold (the "Claim").

3. On August 24, 2007, the Debtors objected to the Proofs of Claims pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

4. On September 14, 2007, Claimant filed the Response Of ExxonMobil Oil Corporation To Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9364) (the "Response").

Disputed Issues

A. Debtors Do Not Owe Claimant The Amount Asserted In Proof Of Claim Number 7247

5. Claimant asserts in Proof Of Claim No. 7247 that Debtors owe Claimant a total of \$192,937.77 for goods sold. The Debtors have reviewed the information attached to the Proof Of Claim and the Response and dispute that they owe the amount asserted in the Proof of Claim.

6. Based upon the Debtors' accounts payable records, a portion of the invoices that were listed in the Proof of Claim have been paid. The Debtors' records indicate that check number 674508, dated October 4, 2005, satisfied 8 invoices in the aggregate amount of \$172,428.88, and that check number 667797, dated September 2, 2005, satisfied 3 invoices in the aggregate amount of \$6,998. Therefore, \$179,426.88 should be subtracted from the amount claimed.

7. On August 11, 2005 the Debtors issued a wire transfer to Claimant for \$897,072.11 as a cash in advance payment for invoices beginning on September 1, 2005 and continuing until October 7, 2005. The Debtors' records indicate that the wire payment inadvertently overpaid Claimant by \$6,749. Therefore, \$6,749 should be subtracted from the amount claimed.

8. The Debtors recognize a credit in favor of Claimant in the amount of \$591.07 on account of unapplied balances due to Claimant, which resulted from an inability to match payments to invoices.

9. After taking into account the above-referenced modifications to the Proof of Claim, the Debtors reconciled the Proof of Claim as illustrated in the following chart:

<u>Claimant's Asserted Amount</u>		\$192,937.77
<u>Modifications</u>	Paid Invoices	\$179,426.88
	Wire Transfer Overpayment	\$6,749.00
	Net Adjustment for Cash Applications	(\$591.07)
<u>Reconciled Amount</u>		\$7,352.96

10. Debtors do not dispute that the remaining \$7,352.96 of Proof Of Claim No. 7247 should be allowed as an unsecured non-priority claim against DAS LLC.

Reservation Of Rights

11. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim(s).

WHEREFORE the Debtors respectfully request that this Court enter an order (a) allowing Proof Of Claim No. 7247 in the amount of \$7,352.96 as a general

unsecured non-priority claim against the estate of DAS LLC, and (c) granting the  
Debtors such other and further relief as is just.

Dated: New York, New York  
December 12, 2007

DELPHI CORPORATION, et al.  
By their attorneys,  
TOGUT, SEGAL & SEGAL LLP  
By:

/s/ Neil Berger

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